

## DEPARTMENT OF REVENUE

## RULES DEVELOPMENT AGENDA DEPARTMENT OF REVENUE

Activity planned by January 31, 2006

Rule Number	Subject	Explanation	Assigned To	Status
458-14-001 458-14-015 458-14-025 458-14-046 458-14-056	Board of Equalization	Update per rule review.	Jim Winterstein	CR101 public meeting anticipated.
458-14-066 458-14-076 458-14-105 458-14-116 458-14-127 458-14-170	Equalization		Willerstein	anticipated.
458-16-180	Cemeteries	Update per rule review.	Kim Qually	CR101 public meeting anticipated.
458-16-1000	Fee land owned by tribes	Incorporate provisions of chapter 236, Laws of 2004.	Kim Qually/ Nathan Schreiner	Emergency rule issued. CR102 public hearing scheduled 7/12.
458-16A-100 458-16A-110 458-16A-115 458-16A-120 458-16A-130 458-16A-135 458-16A-150	Senior citizen/disabled person exemption	Incorporate provisions of chapter 270, Laws of 2004, and recognize federal law changes.	Jim Winterstein	CR101 public meeting anticipated.
458-18-020	Senior citizen/disabled person deferral	Incorporate provisions of chapter 270, Laws of 2004	Jim Winterstein	CR101 public meeting anticipated.
458-18-220	Rate of interest	Annual update.	Kim Qually	Must be completed by January 1 <sup>st</sup> .
458-19-070	Adjusting levy	Incorporate provisions	Kim Qually	CR101 public meeting

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458-19-075	rates when aggregate limit is exceeded Constitutional 1% limit calculation	of chapter 129, Laws of 2004, and chapter 24, Laws of 2003 1st Special Ses.		anticipated.
458-20-119	Sales of Meals	Update per rule review and recognize Streamlined Sales Tax Agreement definitions.	Gil Brewer	CR101 public meeting anticipated.
458-20-124	Restaurants	Update per rule review and recognize Streamlined Sales Tax Agreement definitions.	Gil Brewer	CR101 public meeting anticipated.
458-20-131	Games of chance	Incorporate chapter 369, Laws of 2005.	Gayle Carlson	CR101 public meeting anticipated.
458-20-141	Duplicating industry & mailing bureaus	Incorporate chapter 514, Laws of 2005.	JoAnne Gordon	Emergency rule filed. CR101 public meeting anticipated.
458-20-144	Printing industry	Incorporate provisions of chapter 514, Laws of 2005. Update per rule review.	Nathan Schreiner	Emergency rule filed. CR101 public meeting anticipated.
458-20-148	Barber & beauty shops	Update per rule review.	Beulah Holman	CR 102 public hearing anticipated.
458-20-153	Funeral directors	Update per rule review.	Scott Amrine	CR101 public meeting possible.
458-20-154	Cemeteries	Update per rule review.	Scott Amrine	CR101 public meeting possible.
458-20-155	Computer services	Update per rule review.	Allan Lau	CR101 public meeting possible.
458-20-165	Laundry services	Incorporate provisions of chapter 514, Laws of 2005.	JoAnne Gordon	Emergency rule filed. CR101 public meeting anticipated.
458-20-166	Hotels/motels	Incorporate provisions of chapter 514, Laws of 2005.	JoAnne Gordon	Emergency rule filed. Candidate for expedited adoption process.
458-20-173	Installing, cleaning, repairing tangible personal property	Update per rule review.	Allan Lau	CR101 public meeting scheduled 7/11.
458-20-175	Interstate commerce by air/rail/water carriers	Update per rule review- -Possible consolidation with Rule 181.	Gayle Carlson	CR101 public meeting anticipated.

Rule Number	Subject	Explanation	Assigned To	Status
458-20-178	Use tax	Incorporate provisions of "streamlined" legislationchapter 168, Laws of 2003 and chapter 153, Laws of 2004, update per rule review.	JoAnne Gordon	CR 102 public hearing anticipated.
458-20-17801	Use tax exemptions	Incorporate and update exemption info from WAC 458-20-178.	JoAnne Gordon	CR 102 public hearing anticipated.
458-20-17803	Promotional materials	Incorporate provisions of chapter 514, Laws of 2005.	JoAnne Gordon	Emergency rule filed. CR101 public meeting anticipated.
458-20-179	Public utility tax	Update per rule review.	Gayle Carlson	CR 101 public meeting anticipated.
458-20-17901	PUTenergy conservation/coge neration	Update per rule review.	Gayle Carlson	CR 101 public meeting anticipated.
458-20-17902	Brokered natural gasUse tax	Update per rule review.	Pat Moses	CR101 public meeting anticipated.
458-20-181	Operating vessels in Wa.	Update per rule review- -Possible consolidation with Rule 175.	Gayle Carlson	CR101 public meeting anticipated.
458-20-183	Amusement/recrea tion services	Update per rule review.	Chris Coffman	CR 101 public meeting possible.
458-20-185	Other tobacco products tax	Incorporate provisions of chapter 180, Laws of 2005.	Margaret Partlow	CR101 public meeting anticipated.
458-20-186	Cigarette tax	Update per rule review.	Margaret Partlow	CR 101 public meeting anticipated.
458-20-18801	Prescription drugs, etc.	Incorporate provisions of "streamlined" legislationchapter 168, Laws of 2003 and chapter 153, Laws of 2004.	Pat Moses	CR102 public hearing anticipated.
458-20-189	Sales to/by state and political subdivision	Update per rule review.	Pat Moses	CR101 public meeting anticipated.
458-20-193 458-20-193C	Inbound and outbound interstate sales of tangible personal property Imports & Exports	Update and consolidate per rule review.	Gil Brewer	CR102 public hearing anticipated.

Rule Number	Subject	Explanation	Assigned To	Status
458-20-194	Doing business in/outside Wa.	Update per rule review.	Nathan Schreiner	CR101 public meeting held April 7.
458-20-196	Bad Debts	Incorporate provisions of chapter 514, Laws of 2005 (remove "warranties" from examples)	Nathan Schreiner	Candidate for expedited adoption.
458-20-210 458-20-271	Sales to/by farmers Agricultural burning exemption	Incorporate provisions of chapter 420, Laws of 2005.	Gayle Carlson	Emergency rules filed. CR101 public meeting anticipated.
458-20-211	Leases/rental of tangible personal property	Incorporate provisions of "streamlined" legislationchapter 168, Laws of 2003, update per rule review	JoAnne Gordon	CR102 public hearing anticipated.
458-20-244	Food products	Incorporate provisions of chapter 153, Laws of 2004.	JoAnne Gordon	CR101 public meeting anticipated.
458-20-228	Returns, penalties, and interest	Incorporate provisions of chapter 13, Laws of 2003 1st Special Session	Pat Moses	CR102 public hearing anticipated.
458-20-229	Refunds	Incorporate provisions of chapter 73, Laws of 2003	Gil Brewer	CR101 public meeting scheduled 7/11.
458-20-24001 458-20-24001A	Sales/Use tax deferraldistressed areas.	Incorporate provisions of chapter 25, Laws of 2004	Allan Lau	CR102 public hearing anticipated.
458-20-24003	Tax incentives for high tech	Incorporate provisions of chapter 2, Laws of 2004	Allan Lau	CR102 public hearing anticipated.
458-20-243	Litter tax	Incorporate provisions of chapter 289, Laws of 2005. Update per rule review.	Gayle Carlson	CR102 public hearing anticipated.
458-20-244	Food	Incorporate provisions of "streamlined" legislationchapter 153, Laws of 2004.	JoAnne Gordon	CR101 public meeting anticipated.
458-20-245	Telephone service	Incorporate provisions of the "streamlined bill" (chapter 168, Laws of 2003), update per rule	Gil Brewer	CR101 public meeting anticipated.

Rule Number	Subject	Explanation	Assigned To	Status
		review.		
458-20-New	Mobile telephone service	Incorporate provisions of chapter 67, Laws of 2002.	Gil Brewer	CR101 public meeting anticipated.
458-20-250 458-20-272	Solid waste collection business Tire Fee	Incorporate provisions of chapter 354, Laws of 2005. Update per rule review.	Nate Schreiner	Emergency rules filed. CR101 public meeting anticipated.
458-20-252	Hazardous substance tax/Petroleum products tax	Update per rule review. Possible incorporation of petroleum products tax into a new rule.	Steve Zagelow	CR 102 public hearing anticipated.
458-20-257	Warranties and maintenance agreements	Incorporate provisions of chapter 514, Laws of 2005.	Chris Coffman	Emergency rule filed. CR101 public meeting anticipated.
458-20-261	Ridesharing (commute trip reduction) exemptions/credits	Incorporate provisions of chapter 297, Laws of 2005. Update per rule review.	Allan Lau	CR102 public hearing anticipated.
458-20-267	Accountability reports (including Aerospace)	Incorporate provisions of chapter 1, Laws of 2003 and recognize provisions of chapter	Julie Sexton	CR101 public meeting anticipated.
458-20-268	Accountability reports (including High tech)	Incorporate provisions of chapter 2, Laws of 2004 and recognize provisions of chapter.	Julie Sexton	CR102 public hearing anticipated.
458-20-New	Aerospace incentives	Incorporate provisions of chapter 1, Laws of 2003.	Julie Sexton	CR101 public meeting anticipated.
458-20-New	Incentives to support renewable energy	Incorporate provisions of chapter 300, Laws of 2005.	Gil Brewer	CR101 public meeting anticipated.
Chapter 458-28	Taxation of financial institutions Apportionment by cities or towns	Update per rule review	Nathan Schreiner	Considering input. Decision whether to proceed anticipated.
458-29A-400	Leasehold excise tax exemptions	Incorporate provisions of chapters 170 and 514, Laws of 2005, and updating.	Margaret Partlow	CR101 public meeting anticipated.
458-30-210 458-30-225 458-30-270	Current Use	Incorporate provisions of chapters 57, 303, and 310, Laws of 2005	Kim Qually	CR101 public meeting anticipated.

Rule Number	Subject	Explanation	Assigned To	Status
458-30-275				
458-30-330				
458-30-335				
458-30-340				
458-30-700			771 0 11	
458-30-262	Farm & agricultural land values	Annual update.	Kim Qually	Must be completed by January 1 <sup>st</sup> .
458-30-590	Rate of inflation	Annual update.	Kim Qually	Must be completed by January 1 <sup>st</sup> .
458-40-540	Forest land values	Annual update.	Gil Brewer	Must be completed by January 1 <sup>st</sup> .
458-40-660	Timber/Forest tax stumpage values	Required semiannually.	Gil Brewer	Must be completed before July 1 <sup>st</sup> and January 1 <sup>st</sup> each year.
458-50-040	Annual reports— Filing & extension	Update per rule review.	Kim Qually	Candidate for expedited rule making process.
458-50-070	Annual assmt.— Procedure			
458-50-100	Apportionment of operating property			
Chapter 458-57	Estate tax	Incorporate provisions of chapters 332, 514, and 516, Laws of 2005.	Steve Zagelow	CR101 public meeting anticipated.
Chapter 458-61	Real Estate Excise Tax.	Update per rule review	Margaret Partlow	CR101 public meeting scheduled 7/13.